

Exhibit 37

Plaintiffs' Corrected Averment of Jurisdictional Facts and
Evidence and/or Statement of Facts as to Defendant Al Rajhi Bank
Pursuant to Rule 56.1

[REDACTED]

From: [REDACTED]
To: "Abdullah Sulaiman Al Rajhi"
Sent: Wednesday, February 14, 2001 2:54 PM
Subject: IRS Audit
To: Mr. Abdullah S. Al-Rajhi
From: [REDACTED]

Dear Abu Sultan:

Assalamu 'Alaikum

Reference our discussion Monday morning I just want to let you know that Saar USA made a contribution (of cash and in kind) to Humana during 1997 and 1998 a total of \$22.52 m. The cash was used to purchase from Saar International assets such as Anchor, Poultry note, Grove note, Sartek, etc. This enabled Saar International to pay back on April 2, 1998 its loans amounting to \$24.0 m.

Therefore, all the existing assets owned by Humana are part of the contribution made by Saar (USA) and the disbursement of those funds is subject of still on going audit by the IRS. That is why I suggest and you have agreed to make contributions from Humana's account directly to charities of choice, rather than thru Shaikh Sulaiman's account which may be questioned as IRS is raising doubts if Humana is really a charitable organization. Only way we can prove this is to act like a charity, i.e. to make contributions by following a process of evaluation to charities.

Wassalam.

2/14/01